



General Assembly

Sixty-ninth session

Official Records

Distr.: General
23 October 2014

Original: English

Fifth Committee

Summary record of the 2nd meeting

Held at Headquarters, New York, on Tuesday, 7 October 2014, at 10 a.m.

Chair: Mr. Ružička (Slovakia)
*Chair of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Ruiz Massieu

Contents

Agenda item 136: Scale of assessments for the apportionment of the expenses of the United Nations

Agenda item 132: Programme budget for the biennium 2014-2015 (*continued*)

United Nations Mission for Ebola Emergency Response (continued)

Agenda item 133: Programme planning

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The meeting was called to order at 10.05 a.m.

Agenda item 136: Scale of assessments for the apportionment of the expenses of the United Nations (A/69/11, A/69/11/Add.1 and A/69/70)

1. **Mr. Greiver** (Chair of the Committee on Contributions), introducing the report of the Committee on Contributions on its seventy-fourth session (A/69/11 and Add.1), said that the report contained the results of the review by the Committee on Contributions of elements of the methodology of the scale of assessments pursuant to General Assembly resolution 67/238.

2. The income measure was a first approximation of capacity to pay. Further to issues highlighted by the General Assembly in its resolution 67/238, the Committee on Contributions had reaffirmed that the scale of assessments should be based on the most current, comprehensive and comparable data available for gross national income (GNI). In that connection, the Committee on Contributions had recommended that the General Assembly should encourage Member States to submit the required national accounts questionnaires under the System of National Accounts (SNA), 1993 or 2008, on a timely basis. It had also expressed support for efforts by the Statistics Division at the national level to enable Member States to submit national accounts data on a timely basis with the required scope, detail and quality.

3. Conversion rates were required in order to be able to express in a common monetary unit GNI data reported in national currencies. The Committee on Contributions had reaffirmed its recommendation that conversion rates based on market exchange rates (MERs) should be used, except when doing so would cause excessive fluctuations and distortions in GNI of some Member States expressed in United States dollars, in which case price-adjusted rates of exchange (PAREs) or other appropriate conversion rates should be applied. That income data must then be averaged over a designated base period. As the various advantages and disadvantages of both shorter and longer base periods were well known, the base period used under the current scale methodology was the result of a compromise; average of data from both a three- and a six-year base period was used. The Committee on Contributions had agreed that, once a base period had been chosen, there were advantages in using the same base period for as long as possible.

4. During its review of the debt-burden adjustment, the Committee on Contributions had noted that the unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on total external debt or public external debt; and whether the debt-stock approach or the debt-flow approach should be used. Data were now available on public external debt and on the actual repayment period. The Committee on Contributions had decided to consider further the question of the debt-burden adjustment at future sessions in the light of guidance from the General Assembly.

5. While the Committee on Contributions had agreed that the low per capita income adjustment continued to be needed in the scale methodology, it had considered various options for revising the adjustment. An alternative approach for establishing the threshold could be an inflation-adjusted threshold. The low per capita income adjustment threshold would be fixed in real terms instead of being set at the current average world per capita income for the scale base period. The Committee on Contributions had decided to consider the low per capita income adjustment further in the light of guidance from the General Assembly.

6. The current methodology included a maximum assessment rate, or ceiling, of 22 per cent, a maximum assessment rate for the least developed countries, or least developed countries ceiling, of 0.010 per cent, and a minimum assessment rate, or floor, of 0.001 per cent. The Committee on Contributions had decided to consider those elements further in the light of guidance from the General Assembly.

7. As part of its consideration of other suggestions and other possible elements for the scale methodology, the Committee on Contributions had decided to study further the question of large scale-to-scale increases in rates of assessment and discontinuity in the light of guidance provided by the Assembly. The question of annual recalculation had also been examined and would be studied further at future sessions in the light of guidance from the Assembly.

8. The report contained a review of the latest report of the Secretary-General on multi-year payment plans (A/69/70) and updated information on the status of payment plans as at 20 June 2014. The Committee on Contributions had reiterated its recommendation that the Assembly should encourage those Member States

in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.

9. The Committee on Contributions had considered five requests for exemption under Article 19 of the Charter, and had urged the Member States concerned to address the growth in arrears by making annual payments exceeding current assessments in order to avoid further accumulation of debt. The Committee on Contributions had concluded that the failure of the five Member States (Central African Republic, Comoros, Guinea-Bissau, Sao Tome and Principe, and Somalia) to pay the minimum amount required to avoid the application of Article 19 was due to conditions beyond their control and recommended that they should be permitted to vote until the end of the sixty-ninth session of the General Assembly. Only one Member State, Yemen, had been in arrears in the payment of its assessed contributions under the terms of Article 19 and had no vote in the General Assembly. However, since 20 June 2014, the Central African Republic and Yemen had made payments in sufficient amounts to reduce their arrears below the limit prescribed by Article 19. Several other Member States had informed the Committee on Contributions that every effort would be made to make payments when possible. In May 2014, Sao Tome and Principe had made its first contribution in more than a decade. Comoros continued to make regular payments, the most recent of which had been received in September 2014. That same month, Guinea-Bissau had made a payment equivalent to almost one-third of its arrears. He acknowledged the efforts being made by all those Member States to honour their financial obligations to the United Nations, despite the difficult situations they faced.

10. **Mr. Berridge** (Chief, Contributions and Policy Coordination Service), introducing the report of the Secretary-General on multi-year payment plans (A/69/70), said that the report set out the status of implementation of the sole remaining plan, submitted by Sao Tome and Principe, as at 31 December 2013. Sao Tome and Principe had made a payment under its plan in May 2014, which had been reported to the Committee on Contributions at its session in June 2014.

11. Six Member States had successfully implemented multi-year payment plans since the adoption of the system in 2002. No new payment plans had been submitted in recent years, but several Member States had indicated that they were considering the matter.

12. **Ms. Rios Requena** (Plurinational State of Bolivia), speaking on behalf of the Group of 77 and China, said that Member States should pay their assessed contributions in full, on time and without conditions, although the special circumstances of some developing countries that prevented them temporarily from meeting their financial obligations should be taken into account.

13. The capacity to pay should remain the fundamental criterion in the apportionment of the expenses of the United Nations. Core elements of the scale methodology such as the base period, gross national income, conversion rates, low per capita income adjustment, gradient, floor, least developed countries ceiling and debt-stock adjustment were not negotiable. The Assembly should, however, review the current overall ceiling, which had been fixed as a political compromise and was in consequence at odds with the principle of capacity to pay and distorted the scale of assessments.

14. She welcomed the efforts of Member States that had met their commitments under multi-year payment plans. Such plans should be voluntary and should take the State's financial situation into account. They should not, however, be used as a means of exerting pressure and should not be a factor in considering requests for exemption under Article 19 of the Charter. The Group endorsed the recommendation of the Committee on Contributions concerning the four Member States which had submitted requests for exemption under Article 19.

15. **Mr. Presutti** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Iceland and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Georgia, said that, while the Fifth Committee was not tasked with preparing a decision on the matter at the current session, the review of the methodology used to calculate the scale of assessments presented by the Committee on Contributions provided valuable elements that merited consideration as part of the General Assembly's efforts to enhance that methodology.

16. Funding the United Nations was the responsibility of all Member States and was essential to the effective functioning of the Organization. There was still room to improve the methodology to reflect a more equitable and balanced distribution of the

financial responsibilities among Member States, according to their capacity to pay. The current methodology produced a scale that no longer reflected that principle accurately; the low per capita income adjustment was providing generalized and increasing relief to a large number of Member States, while the poorer Members, for which the adjustment had been designed, benefited only to a limited extent.

17. With regard to the requests for exemptions under Article 19 of the Charter, he reiterated that the payment of assessed contributions on time, in full and without conditions was a fundamental duty of all Member States. Nevertheless, some States might face genuine temporary difficulties in discharging that duty for reasons beyond their control. Multi-year payment plans were effective tools that helped Member States to reduce their unpaid assessed contributions. He therefore endorsed the recommendations of the Committee on Contributions regarding exemptions under Article 19 of the Charter.

18. **Mr. Nagao** (Japan), recalling that Japan was the second largest contributor to the United Nations, said that his country had paid its dues faithfully, despite the economic and financial difficulties it was facing. His delegation supported the principle of capacity to pay. However, the changing world economic situation required the Organization to develop an assessment methodology that reflected more equitably each Member States' real and current capacity to pay, based on the most current, comprehensive and comparable data available.

19. His delegation endorsed the recommendations of the Committee on Contributions regarding exemptions under Article 19 of the Charter and encouraged those Member States in arrears to consider submitting multi-year payment plans.

20. **Ms. Guo Zhiqi** (China) said that the methodology used to establish the scale of assessments, must continue to adhere strictly to the principle of capacity to pay, in accordance with the rules of procedure and subsequent resolutions of the General Assembly on the matter. Suggestions and proposals put forward by Member States should therefore comply with and conform to that principle. A comprehensive and integrated perspective was needed to measure a country's capacity to pay, taking into account not only GNI, but also per capita income, which was defined in the report of the Committee on Contributions as "GNI

divided by the population of a country", a simple definition that her delegation hoped the Committee would bear in mind during its deliberations.

21. Other elements of the methodology, including the low per capita income adjustment were equally important. Her delegation was firmly opposed to the ulterior motives, double standards and discriminatory practices of certain delegations when discussing that adjustment, which had been an important element of the scale methodology since the earliest days of the United Nations. The threshold level of per capita GNI was the sole criterion for determining which Member States should benefit from the adjustment and it should be retained as currently formulated, as it was a good solution to the problem of how to determine the different levels of relief for low-income countries.

22. Her country's contribution had more than doubled from 2.053 per cent in 2004, to 5.148 per cent today. As the world's largest developing country, China's economy had enjoyed years of rapid growth, but the country was now in a period of structural economic adjustment to determine the appropriate rate of growth. In addition, the economy was under a great deal of pressure as a result of the global economic downturn, and the Government was faced with the task of trying to improve the living conditions of China's 1.3 billion people and to address uneven regional development within the country. The Government had therefore placed strict controls on expenditures in an effort to improve fiscal efficiency. Despite those circumstances, her country had duly met its financial obligations to the United Nations and had paid contributions in the amount of \$134 million in 2014.

23. **Mr. Haniff** (Malaysia) said that Member States had a duty to contribute the resources that the United Nations needed to carry out its mandates. However the scale of assessments should be based on an equitable and balanced methodology, which in turn required Member States to provide the most up-to-date economic information and data. The international economic situation had affected many Member States, including Malaysia, but his country would continue to pay its contributions in a consistent and timely manner.

24. The principle of capacity to pay was fundamental to the apportionment of expenses of the Organization. His delegation welcomed the efforts of the Committee on Contributions to improve the methodology in order to collect higher contributions from developed and

developing countries; however the Committee on Contributions should continue to take into account the views of Member States, particularly developing countries that had a limited capacity to pay. In that connection, he endorsed the recommendations of the Committee on Contributions regarding exemptions under Article 19 of the Charter, as the countries concerned were undergoing considerable security, political and economic challenges that were beyond their control. He urged Member States that were experiencing financial difficulties to take advantage of multi-year payment plans to reduce their unpaid assessment.

Agenda item 132: Programme budget for the biennium 2014-2015 (continued) (A/C.5/69/L.2)

United Nations Mission for Ebola Emergency Response (continued)

Draft resolution A/C.5/69/L.2

25. *Draft resolution A/C.5/69/L.2 was adopted.*

26. **Mr. Kutesa** (President of the General Assembly) said that the adoption of the draft resolution sent a strong message about the Organization's ability to deliver on critical and pressing global issues effectively and expeditiously. The Ebola outbreak continued to inflict grave consequences on the affected countries in West Africa and posed a complex, multidimensional threat with serious humanitarian, economic, social and security ramifications. To date, some 6,500 people had been infected, and nearly half of those individuals had succumbed to the disease, statistics that put the scope and magnitude of the disaster into perspective.

27. He reiterated that bold, urgent and coordinated action by the international community was required to combat the virus, prevent its exponential spread and contain it both geographically and in terms of the number of casualties. The time to act was now. Ebola was no longer a subregional or even a regional calamity, it was an international crisis.

28. In its resolution 69/1, the General Assembly had supported the Secretary-General's proposal to establish the United Nations Mission for Ebola Emergency Response (UNMEER), the first system-wide mission and the first United Nations emergency health mission. Teams had already been deployed to UNMEER headquarters in Ghana and to Guinea, Liberia and

Sierra Leone. The establishment of UNMEER was the first step in global efforts to contain the outbreak, which must be further strengthened by a wide range of actions and measures at all levels, the most important of which would be to mobilize the necessary financial support, as well as humanitarian and medical assistance.

29. By adopting a coordinated and coherent approach, UNMEER was expected to deliver its mandate effectively and efficiently. The Mission would harness the capabilities of the entire Organization to undertake its activities in a prompt, cohesive manner on the ground, while ensuring the coordination and complementarity of efforts at the international, regional and national levels. He commended the initiative and dedication shown by staff of the United Nations and other entities and partners that would participate in UNMEER. The speedy deployment of UNMEER was unprecedented and he welcomed the concerted national, regional and international efforts to combat the outbreak, particularly those of the Government of Ghana, which would host the Mission.

30. The timeliness of the resolution augured well for the Committee's future work and he urged delegates to build upon the momentum in order to develop greater trust among Member States with the goal of finalizing the Committee's work within the prescribed time frames. In addressing its heavy agenda, the challenge facing the Committee would be reconciling the need for transparent, effective and efficient utilization of resources with the demands for effective and expeditious delivery on the ground. Member States had a collective responsibility to increase the efficiency of the Organization without sacrificing the quality and inclusiveness of activities and programmes. That complex task would depend heavily on an open, inclusive and transparent decision-making process, with a view to reaching consensus on all agenda items.

Agenda item 133: Programme planning (A/69/6 (Part one and Progs. 1-28), A/69/16 and A/69/144)

31. **Mr. Mwinyi** (Chair of the Committee for Programme and Coordination), introducing the report of the Committee for Programme and Coordination (CPC) on its fifty-fourth session (A/69/16), held in June 2014, said that CPC had reviewed the Secretary-General's proposed strategic framework, paying particular attention to programme changes arising out of decisions adopted by intergovernmental organs or

proposed by the Secretary-General. In that regard, the report contained the Committee's conclusions and recommendations concerning the programme performance of the United Nations for the biennium 2012-2013, the proposed strategic framework for the period 2016-2017 and reports on evaluations issued by the Office of Internal Oversight Services (OIOS). CPC had also supported the Economic and Social Council in the performance of its coordination functions by reviewing the annual reports of the United Nations System Chief Executives Board for Coordination (CEB) and the New Partnership for Africa's Development (NEPAD) and making recommendations in that respect.

32. Following its review of the report of the Secretary-General on the programme performance of the United Nations for the biennium 2012-2013 (A/67/144), CPC had recommended that the General Assembly should request the Secretary-General to include the following information in future programme performance reports: the impact of programme budget strains on programme implementation; a comparison with the previous biennium of the rate of implementation of mandated outputs as well as of additional outputs implemented at the initiative of the Secretariat; the main factors affecting the implementation of mandated outputs, when the rate of implementation was below 90 per cent; and the impact of the reduction in the number of printed documents on the intergovernmental decision-making process in United Nations conferences and meetings. CPC had also stressed the importance of using programme performance reports as a management tool in the strategic framework planning process, in line with the principles of results-based management, and had recalled that the implementation of the paper-smart concept was on a pilot basis, as decided by the General Assembly in its resolution 66/233.

33. With regard to the individual programmes of the proposed strategic framework (A/69/6 (Progs. 1-28)), CPC had been able to reach consensus and provide substantive guidance and recommendations on all of the 28 programme plans. With regard to the plan outline of the proposed strategic framework for the period 2016-2017 (A/69/6 (Part one)), although CPC had recommended the approval of the eight priorities for the period 2016-2017 contained in paragraph 34 of the plan outline, owing to differences between Member States on some aspects, it had also recommended that the General Assembly should review the plan outline at

its sixty-ninth session, under the agenda item entitled "Programme planning".

34. CPC had reviewed the OIOS report on the triennial review of implementation of recommendations made by CPC at its fifty-first session on the programme evaluation of the Department of Economic and Social Affairs, and had recommended that the General Assembly should request the Secretary-General to entrust OIOS to include in its future recommendations, where possible, indicators that would make the impact or result of implementing such recommendations measurable.

35. With regard to the CEB overview report for 2013, CPC had, *inter alia*, recommended that the General Assembly should request the Secretary-General, in his capacity as Chair of CEB, to promote among United Nations entities the continuation of mainstreaming support for South-South cooperation into the regular country-level programming of operational activities for development; to continue to harmonize and simplify business practices and generate efficiencies by reducing administrative and procedural burdens, with the aim of increasing the coherence, coordination, effectiveness, accountability and credibility of the United Nations system; and sharing, through the High-level Committee on Management, examples of positive lessons learned on the implementation of good practices in performance management with human resources directors of member organizations.

36. CPC had further recommended that the General Assembly should request CEB to include in its reports information on ways and means for strengthening the Board's role to foster policy coherence in the United Nations system in order to ensure coordinated and effective action on programmatic, management and operational issues linked to the post-2015 development agenda; progress on the implementation of resolution 67/292 with regard to a coordinated approach on multilingualism within the United Nations system; and the results achieved by the new vendor registration system with regard to increasing the participation of developing countries and countries with economies in transition in the procurement processes of the United Nations system.

37. Lastly, with regard to United Nations system support for NEPAD, CPC had recommended that the General Assembly should endorse the conclusions and recommendations contained in paragraphs 112 to 119

of the report of the Secretary-General. It had also recommended that the General Assembly should reiterate its request to the organizations of the United Nations system to continue to strive for greater coherence in their work in support of NEPAD and had called upon the United Nations system to continue to mainstream the special needs of Africa into all of its normative and operational activities. The General Assembly should also request the organizations of the United Nations system to continue to coordinate closely with the NEPAD Planning and Coordinating Agency and other structures of the African Union Commission. The Assembly should emphasize the need to continue to take fully into account the views, comments and/or inputs of the African Union and other regional mechanisms in policy formulation and decision-making. Moreover, recognizing the important role of hard infrastructure in Africa, in particular energy, railways and highways, CPC had recommended that the General Assembly should reiterate its request to the Secretary-General to intensify his efforts to mobilize United Nations system support in that area. CPC had further recommended that the General Assembly should request the Secretary-General to continue to include in his future reports detailed information on the possible outcomes of the achievements of NEPAD targets, especially tangible actions and results of United Nations system support for NEPAD projects and on the status of implementation of the monitoring mechanism.

38. **Mr. Huisman** (Director, Programme Planning and Budget Division), introducing the proposed strategic framework for the period 2016-2017 (A/69/6 (Part one and Progs. 1-28)), said that the strategic framework had been prepared in accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and in accordance with General Assembly resolution 58/269. By the same resolution, the General Assembly had affirmed that the strategic framework should constitute the principal policy directive of the United Nations. The strategic framework also took into account the guidance provided by the General Assembly in its resolutions 59/275, 61/235, 62/224, 63/247, 64/229, 65/244, 66/8 and 67/236.

39. The proposed strategic framework, which was made up of the plan outline and 28 programme plans, was based on legislative mandates and would form the

basis for the biennial programme budget proposals for 2016-2017. A list of key legislative mandates was provided at the end of each programme section. The plan outline had been prepared under the leadership of the Secretary-General with the full involvement of senior management of the Secretariat and focused on the eight priority areas of work identified by the General Assembly in its resolution 65/262 and the vision set out by the Secretary-General for responding to those challenges.

40. The proposed strategic framework had been subject to intergovernmental review by relevant sectoral, functional and regional bodies. The outcomes of some of those reviews had already been incorporated into the document. In other instances, the intergovernmental review had occurred after the finalization of initial proposals, and modifications had been provided to CPC during its review of the proposed strategic framework at its fifty-fourth session. In accordance with General Assembly resolution 58/269, programme plans would be updated as appropriate to reflect the impact of intergovernmental decisions taken subsequent to the preparation of the proposed framework. Such changes would be included in the introduction of the budget fascicles and submitted to CPC.

41. The application of a methodology that demonstrated the relationship between objectives, expected accomplishments and indicators of achievement, introduced in 2002, had resulted in improvements to the proposed strategic framework. In addition, in line with recommendations of the Committee for Programme and Coordination, set out in the report on its fiftieth session (A/65/16), the Secretariat had engaged in coordinated efforts to improve the formulation of subprogramme logical frameworks so as to facilitate their use as a management tool and provide Member States with more information on planned results. The refinements made to the logical frameworks were intended to improve accountability in line with General Assembly resolution 64/259.

42. **Mr. Baez** (Under-Secretary-General for Management), introducing the Secretary-General's programme performance report of the United Nations for the biennium 2012-2013 (A/69/144), said that, in accordance with General Assembly resolution 61/245, responsibility for preparing the programme performance report had been transferred from OIOS to the Department

of Management. The report contained information on the implementation of 33,696 outputs — the traditional measure of performance — and provided an overall account of the results achieved by the Organization for a total of 876 expected accomplishments under the 36 sections of the programme budget.

43. Section II of the report highlighted the main results achieved by the Organization under its ten programme elements, offering Member States the opportunity to assess the Secretariat's performance at an aggregate level, while section III covered output implementation rate in the Secretariat, which had increased from 90 per cent in 2010-2011, to 91 per cent in 2012-2013. Only three budget sections had implemented less than 80 per cent of their mandated outputs, namely, disarmament (79 per cent), public information (77 per cent) and safety and security (70 per cent). Section IV of the report highlighted the performance of the different budget sections at the programme and subprogramme levels and included information on some of the challenges faced by departments in meeting their goals. Several related recommendations of CPC, as set out in its report (A/69/16) were before the Fifth Committee for its consideration.

44. **Ms. Rios Requena** (Plurinational State of Bolivia), speaking on behalf of the Group of 77 and China, said that the Group attached great importance to the work of CPC as the main subsidiary organ of the General Assembly and the Economic and Social Council responsible for supporting the crucial task of translating intergovernmental mandates into workable programmes. CPC offered guidance to the Secretariat by interpreting legislative intent and developed evaluation procedures to improve programme design and avoid duplication of efforts. The Group fully endorsed the recommendations and conclusions contained in the report of CPC on its fifty-fourth session.

45. The Group welcomed the guidance provided by CPC on the proposed strategic framework for 2016-2017, but stressed that the task of setting the priorities of the United Nations was the exclusive prerogative of Member States.

46. The Group was committed to ensuring that the programme narratives of the proposed programme budget the biennium 2016-2017 took into account the outcome document of the Third International

Conference on Small Island Developing States and the post-2015 development agenda, which was expected to be finalized shortly. The programmes would then be submitted for consideration to CPC, in line with established procedures. The Group expected that the recommendations and conclusions of CPC would be diligently implemented by the Secretariat, and that, in accordance with those recommendations and conclusions, the Secretariat would consult widely with Member States before presenting proposals on management reforms to the General Assembly.

47. CEB should play an important role in improving coordination within the United Nations system and enhancing the efficiency and effectiveness of the Organization. The Group therefore encouraged the Secretary-General, in his capacity as Chair of CEB, to continue to take actions designed to enhance the Board's transparency and accountability to Member States. The Board should continue to act in accordance with its mandate of enhancing system-wide coordination and in conformity with the intergovernmental mandates of its member organizations. The Group welcomed the continued cooperation between CEB, the International Civil Service Commission and the Joint Inspection Unit, and called for more effective dialogue and cooperation on matters of common interest.

48. **Mr. Onuma** (Japan) said that his country recognized the significant role that CPC played in the review of the proposed regular budget, and believed that strengthening its role and functions would have a positive impact on the budget process. In particular, CPC could identify areas of overlap and duplication throughout the system.

49. While discussions at the fifty-fourth session of CPC had been fruitful, the overlap in the sessions of CPC and the second part of the resumed session of the Fifth Committee had imposed a heavy burden on both Member States and the Secretariat, which had affected the progress of deliberations in both bodies. It was important that both Member States and the Secretariat should make further efforts to avoid, or at the very least minimize, any potential overlap in future.

The meeting rose at 11.40 a.m.